SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

DUE ON OR BEFORE

[FOID   ]

YOUR ACCOUNT NO.

NOTE: **IF YOU NEED TO MAKE ANY ADJUSTMENTS TO ANY OF THE DISTRICT TAX AREAS, DO NOT USE THIS FORM. TO OBTAIN A COPY OF BOE-531-A2, SCHEDULE A2 - LONG FORM, GO TO** *WWW.BOE.CA.GOV* **OR CALL OUR TAXPAYER INFORMATION SECTION AT 1-800-400-7115.**

A1	ENTER amount from line 16 on the front of your *Sales and Use Tax Return*	$	.00
A2/A3	ENTER sales delivered to any location not in a district area	000 -	.00
A4	SUBTRACT line A2/A3 from line A1 *(Allocate this amount to the correct district tax areas in column A5.)*	$	.00

PLEASE READ THE INSTRUCTIONS ON PAGE 4 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO.	087		.015	.00
City of Albany (Eff. 4-1-13)	299		.02	.00
City of San Leandro (Eff. 4-1-11)	238		.0175	.00
City of Union City (Eff. 4-1-11)	240		.02	.00
AMADOR CO. (Eff. 4-1-09)	194		.005	.00
COLUSA CO.				
City of Williams (Eff. 4-1-07)	139		.005	.00
CONTRA COSTA CO.	025		.01	.00
City of Concord (Eff. 4-1-11)	242		.015	.00
City of El Cerrito (Eff. 4-1-11)	244		.02	.00
City of Hercules (Eff. 10-1-12)	286		.015	.00
City of Moraga (Eff. 4-1-13)	301		.02	.00
City of Orinda (Eff. 4-1-13)	303		.015	.00
City of Pinole (Eff. 4-1-07)	141		.015	.00
City of Pittsburg (Eff. 10-1-12)	288		.015	.00
City of Richmond	096		.015	.00
City of San Pablo (Eff. 10-1-12)	290		.015	.00
EL DORADO CO.				
City of Placerville (Eff. 4-1-11)	246		.005	.00
City of So. Lake Tahoe	097		.005	.00
FRESNO CO.	099		.00725	.00
City of Reedley (Eff. 7-1-08)	177		.01225	.00
City of Sanger (Eff. 7-1-08)	179		.01475	.00
City of Selma (Eff. 4-1-08)	169		.01225	.00
HUMBOLDT CO.				
City of Arcata (Eff. 4-1-09)	195		.0075	.00
City of Eureka (Eff. 4-1-11)	248		.0075	.00

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
City of Trinidad (Eff. 4-1-09)	196		.0075	.00
IMPERIAL CO.	029		.005	.00
City of Calexico (Eff. 10-1-10)	230		.01	.00
INYO CO.	014		.005	.00
KERN CO.				
City of Arvin (Eff. 4-1-09)	198		.01	.00
City of Delano (Eff. 4-1-08)	170		.01	.00
City of Ridgecrest (Eff. 10-1-12)	291		.0075	.00
LAKE CO.				
City of Clearlake	058		.005	.00
City of Lakeport	101		.005	.00
LOS ANGELES CO. (Eff. 7-1-09)	218		.015	.00
City of Avalon (Eff. 7-1-09)	219		.02	.00
City of Commerce (Eff. 4-1-13)	307		.02	.00
City of Culver City (Eff. 4-1-13)	305		.02	.00
City of El Monte	222		.02	.00
City of Inglewood (Eff. 7-1-09)	220		.02	.00
City of La Mirada (Eff. 4-1-13)	309		.025	.00
City of Pico Rivera (Eff. 7-1-09)	223		.025	.00
City of Santa Monica (Eff. 4-1-11)	250		.02	.00
City of South El Monte (Eff. 4-1-11)	252		.02	.00
City of South Gate (Eff. 7-1-09)	221		.025	.00
MADERA CO. (Eff. 4-1-07)	144		.005	.00
MARIN CO. (Eff. 4-1-13)	311		.01	.00
City of Fairfax (Eff. 4-1-13)	314		.015	.00
City of Novato (Eff. 4-1-13)	313		.015	.00
City of San Rafael (Eff. 4-1-13)	312		.015	.00

SUBTOTAL (1)	$	.00

SUBTOTAL (2)	$	.00

SUBTOTAL DISTRICT TAX *(Page 1, add and enter the subtotals from (1) and (2) above.)*		.00
SUBTOTAL DISTRICT TAX *(Page 2, add and enter the subtotals from (3) and (4) from page 2.)*		.00
SUBTOTAL DISTRICT TAX *(Page 3, add and enter the subtotal from (5) from page 3.)*		.00
TOTAL DISTRICT TAX *(Add Page 1 through Page 3 subtotals. Enter here and on line 18 on the front of your Sales and Use Tax Return.)*	$	.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE	DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
MARIPOSA CO.	103		.005	.00	**SAN BERNARDINO CO.**	031		.005	.00
MENDOCINO CO. (Eff. 4-1-12)	269		.00125	.00	City of Montclair	108		.0075	.00
City of Fort Bragg (Eff. 7-1-12)	284		.01125	.00	City of San Bernardino (Eff. 4-1-07)	149		.0075	.00
City of Point Arena (Eff. 4-1-12)	271		.00625	.00	**SAN DIEGO CO.**	013		.005	.00
City of Ukiah (Eff. 4-1-12)	273		.00625	.00	City of El Cajon (Eff. 4-1-09)	208		.015	.00
City of Willits (Eff. 4-1-12)	270		.00625	.00	City of La Mesa (Eff. 4-1-09)	210		.0125	.00
MERCED CO.					City of National City (Eff. 10-1-06)	137		.015	.00
City of Gustine (Eff. 4-1-10)	224		.005	.00	City of Vista (Eff. 4-1-07)	151		.01	.00
City of Los Banos	104		.005	.00	**SAN FRANCISCO CO.**	052		.0125	.00
City of Merced	127		.005	.00	**SAN JOAQUIN CO.**	038		.005	.00
MONO CO.					City of Lathrop (Eff. 4-1-13)	324		.015	.00
City of Mammoth Lakes (Eff. 10-1-08)	183		.005	.00	City of Manteca (Eff. 4-1-07)	153		.01	.00
MONTEREY CO.					City of Stockton	112		.0075	.00
City of Carmel (Eff. 4-1-13)	315		.01	.00	City of Tracy (Eff. 4-1-11)	257		.01	.00
City of Del Rey Oaks (Eff. 4-1-07)	145		.01	.00	**SAN LUIS OBISPO CO.**				
City of Greenfield (Eff. 10-1-12)	293		.01	.00	City of Arroyo Grande (Eff. 4-1-07)	154		.005	.00
City of Marina (Eff. 4-1-11)	255		.01	.00	City of Grover Beach (Eff. 4-1-07)	155		.005	.00
City of Pacific Grove (Eff. 10-1-08)	184		.01	.00	City of Morro Bay (Eff. 4-1-07)	156		.005	.00
City of Salinas	128		.005	.00	City of Paso Robles (Eff. 4-1-13)	325		.005	.00
City of Sand City	105		.005	.00	City of Pismo Beach (Eff. 10-1-08)	185		.005	.00
City of Seaside (Eff. 7-1-08)	180		.01	.00	City of San Luis Obispo (Eff. 4-1-07)	157		.005	.00
City of Soledad (Eff. 10-1-12)	292		.01	.00	**SAN MATEO CO.** (Eff. 4-1-13)	327		.0150	.00
NAPA CO.	065		.005	.00	City of Half Moon Bay (Eff. 4-1-13)	330		.02	.00
NEVADA CO.	067		.00125	.00	City of San Mateo (Eff. 4-1-13)	328		.0175	.00
City of Grass Valley (Eff. 4-1-13)	318		.00625	.00	**SANTA BARBARA CO.**	030		.005	.00
City of Nevada City (Eff. 4-1-13)	320		.01	.00	City of Santa Maria (Eff. 10-1-12)	295		.0075	.00
Town of Truckee	069		.00625	.00	**SANTA CLARA CO.** (Eff. 4-1-13)	332		.0125	.00
ORANGE CO.	037		.005	.00	City of Campbell (Eff. 4-1-13)	333		.0150	.00
City of La Habra (Eff. 4-1-09)	204		.01	.00	**SANTA CRUZ CO.**	062		.0075	.00
RIVERSIDE CO.	026		.005	.00	City of Capitola (Eff. 4-1-13)	335		.0125	.00
City of Cathedral City (Eff. 10-1-10)	232		.015	.00	City of Santa Cruz (Eff. 4-1-07)	159		.0125	.00
City of Palm Springs (Eff. 4-1-12)	275		.015	.00	City of Watsonville (Eff. 4-1-07)	161		.01	.00
SACRAMENTO CO.	023		.005	.00	**SISKIYOU CO.**				
City of Galt (Eff. 4-1-09)	206		.01	.00	City of Mt. Shasta (Eff. 10-1-11)	266		.0025	.00
City of Sacramento (Eff. 4-1-13)	322		.01	.00	**SOLANO CO.**	066		.00125	.00
SAN BENITO CO.					City of Fairfield (Eff. 4-1-13)	337		.01125	.00
City of Hollister (Eff. 4-1-08)	171		.01	.00	City of Rio Vista (Eff. 4-1-13)	339		.00875	.00
City of San Juan Bautista	106		.0075	.00	City of Vacaville (Eff. 4-1-13)	341		.00375	.00
					City of Vallejo (Eff. 4-1-12)	277		.01125	.00

SUBTOTAL (3)	$	.00

SUBTOTAL (4)	$	.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SONOMA CO. (Eff. 4-1-11)	259		.0075	.00
City of Cotati (Eff. 10-1-10)	261		.0125	.00
City of Healdsburg (Eff. 4-1-13)	343		.0125	.00
City of Rohnert Park (Eff. 10-1-10)	262		.0125	.00
City of Santa Rosa (Eff. 4-1-11)	264		.0125	.00
City of Sebastopol (Eff. 4-1-13)	345		.015	.00
City of Sonoma (Eff. 10-1-12)	297		.0125	.00
STANISLAUS CO.	059		.00125	.00
City of Ceres (Eff. 4-1-08)	173		.00625	.00
City of Oakdale (Eff. 4-1-12)	279		.00625	.00
TULARE CO. (Eff. 4-1-07)	162		.005	.00
City of Dinuba	165		.0125	.00
City of Farmersville	164		.01	.00
City of Porterville	166		.01	.00
City of Tulare	167		.01	.00
City of Visalia	163		.0075	.00
TUOLUMNE CO.				
City of Sonora	093		.005	.00
VENTURA CO.				
City of Oxnard (Eff. 4-1-09)	213		.005	.00
City of Port Hueneme (Eff. 4-1-09)	214		.005	.00
YOLO CO.				
City of Davis	088		.005	.00
City of West Sacramento	081		.005	.00
City of Woodland (Eff. 10-1-10)	236		.0075	.00
YUBA CO.				
City of Wheatland (Eff. 4-1-11)	265		.005	.00

SUBTOTAL (5)	$	.00

INSTRUCTIONS FOR COMPLETING BOE-531-A1, SCHEDULE A1 - Short Form
COMPUTATION SCHEDULE FOR DISTRICT TAX

Step 1. Enter taxable sales from return.

A1. Enter the amount from line 16 on the front of your *Sales and Use Tax Return.*

Step 2. Calculate transactions subject to district tax.

A2/A3. Enter sales of items (excluding vehicles, vessels or aircraft) delivered and used (1) at a location where no district tax is in effect or (2) in a district where you are not "engaged in business" and did not collect the district tax. (See publication 105, *District Taxes and Delivered Sales,* available on our website at *www.boe.ca.gov,* for a definition of "engaged in business.")

A4. Subtract A2/A3 from A1. Enter the result on A4.

If your line A4 is $0.00, you are finished with your Schedule A1. Enter $0.00 on line 18 of your return. You may want to call our Taxpayer Information Section at 1-800-400-7115 to see if you qualify for filing our EZ return (BOE-401-EZ).

Step 3. Report transactions by district.

A5. Using the total from line A4, list your transactions by the correct districts.

DO NOT report the same transactions in both a city and county district. The tax rate for city districts includes **all** county district tax. Report them for the city only.

Example: Your line A4 total is $19,000, which represents:

- Transactions of $6,000 subject to district tax in Sacramento County but not in the City of Galt or in the City of Sacramento.

- Transactions of $2,000 subject to district tax in the City of Galt. The tax rate for the City of Galt includes district tax for Sacramento County.

- Transactions of $3,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.

- Transactions of $4,000 subject to district tax in the City of Hollister in San Benito County. These transactions would be reported on the line for the City of Hollister.

- Transactions of $4,000 subject to district tax in the City of San Juan Bautista in San Benito County. These transactions would be reported on the line for the City of San Juan Bautista.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
SACRAMENTO CO.	023	$6,000
City of Galt (Eff. 4-1-09)	206	2,000
City of Sacramento (Eff. 4-1-13)	322	3,000
SAN BENITO CO.		
City of Hollister (Eff. 4-1-08)	171	4,000
City of San Juan Bautista	106	4,000

If you have adjustments for any district, the BOE-531-A2, *Computation Schedule for District Tax - Long Form,* must be completed. This form is available on our website at *www.boe.ca.gov* or by calling our Taxpayer Information Section at 1-800-400-7115.

Step 4. Enter your total district tax due.

Multiply the amount in A5 by the tax rate shown. Enter the result in the "District Tax Due" column.

SUBTOTAL DISTRICT TAX. Page 1, add and enter the subtotals from columns (1) and (2).

SUBTOTAL DISTRICT TAX. Page 2, add the subtotals from columns (3) and (4) and enter on Page 1.

SUBTOTAL DISTRICT TAX. Page 3, add the subtotal from column (5) and enter on Page 1.

TOTAL DISTRICT TAX. Page 1, add the subtotals from Page 1, Page 2, and Page 3. Enter here and on line 18 on the front of your *Sales and Use Tax Return.*